

# EDWARD L. KRIELOW

(A PROFESSIONAL ACCOUNTING CORPORATION)

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EDWARD L. KRIELOW, CPA

510 N. CUTTING  
P. O. DRAWER 918  
JENNINGS, LOUISIANA 70546  
TELEPHONE: (337) 824-5007  
FAX: (337) 824-8852  
EMAIL: ekrielow@bellsouth.net

## System Review Report

June 23, 2010

To the Partners of Broadhurst, Hamilton & Co.  
and the Peer Review Committee of the Louisiana Society of CPA's

I have reviewed the system of quality control for the accounting and auditing practice of Broadhurst, Hamilton & Co. (the firm) in effect for the year ended December 31, 2009. My peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. My responsibility is to express an opinion on the design of the system of quality control and the firms compliance therewith based on my review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*.

In my opinion, the system of quality control for the accounting and auditing practice of Broadhurst, Hamilton & Co. in effect for the year ended December 31, 2009, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*, Broadhurst Hamilton & Co. has received a peer review rating of *pass*.

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